

G.S. 150B-21.3A Report for 17 NCAC 06, INDIVIDUAL INCOME TAX												
Agency - Department of Revenue												
Comment Period - February 10, 2025 - April 11, 2025												
Date Submitted to APO - Filled in by RRC staff												
Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
SUBCHAPTER 6B INDIVIDUAL INCOME TAX	SECTION .0100 - FILING INDIVIDUAL INCOME TAX RETURNS	17 NCAC 06B .0102	GENERAL	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0104	COMPLETING A RETURN	Amended Eff. May 1, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0106	FEDERAL FORMS	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0107	EXTENSIONS	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0109	FILING REQUIREMENTS GENERAL STATEMENT	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0112	JOINT FEDERAL BUT SEPARATE STATE RETURN	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0113	TAXPAYERS DOMICILED IN COMMUNITY PROPERTY STATES	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0114	COMPUTATION OF TAXABLE INCOME GENERAL	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0115	ADDITIONS TO ADJUSTED GROSS INCOME	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0116	DEDUCTIONS FROM ADJUSTED GROSS INCOME	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .0119	REPORTING INCOME FROM CONVEYANCE OF REAL PROPERTY HELD IN TENANCY BY THE ENTIRETY	Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0600 TAX CREDITS	17 NCAC 06B .0607	CREDIT FOR INCOME TAX PAID TO ANOTHER STATE OR COUNTRY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3200 PENALTIES: INDIVIDUAL INCOME TAX	17 NCAC 06B .3203	PENALTIES FOR FAILURE TO FILE AND PAY	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3204	NEGLIGENCE PENALTIES	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3206	FRAUD PENALTY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3400 STATUTE OF LIMITATIONS AND FEDERAL CHANGES	17 NCAC 06B .3402	LIMITATIONS FOR ASSESSMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3404	FEDERAL CHANGES AND FRAUD	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3406	REFUNDS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3500 - PARTNERSHIPS	17 NCAC 06B .3501	GENERAL	Amended Eff. May 1, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3503	PARTNERSHIP RETURNS	Amended Eff. May 1, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3513	NONRESIDENT PARTNERS	Amended Eff. May 1, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3521	ESTIMATED INCOME TAX	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3527	DISPOSITION OF PARTNER'S INTEREST	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3528	PART YEAR RESIDENT PARTNERS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3529	INTEREST INCOME PASSED THROUGH TO PARTNERS	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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	SECTION .3700 ESTATES AND TRUSTS	17 NCAC 06B .3714	TAX CREDITS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3716	INCOME TAX RETURN FOR ESTATES AND TRUSTS	Amended Eff. May 1, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3723	ALLOCATION OF ADJUSTMENTS	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3724	ALLOCATION OF INCOME ATTRIBUTABLE TO NONRESIDENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3800 MISCELLANEOUS RULES	17 NCAC 06B .3804	DEPOSIT OF PAYMENT	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3900 - NONRESIDENTS AND PART YEAR RESIDENTS	17 NCAC 06B .3901	DEFINITION OF RESIDENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3902	NONRESIDENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3903	PART YEAR RESIDENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3904	TAXABLE INCOME OF NONRESIDENTS AND PART-YEAR RESIDENTS	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3905	NONRESIDENT MEMBERS OF PROFESSIONAL ATHLETIC TEAMS	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .3906	PURCHASE OF REAL PROPERTY LOCATED IN NORTH CAROLINA FROM A NONRESIDENT	Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .4000 S CORPORATION	17 NCAC 06B .4003	NONRESIDENT SHAREHOLDERS	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .4004	TAX CREDITS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .4005	BASIS IN STOCK	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .4006	DISTRIBUTIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .4100 - TAXABLE STATUS OF DISTRIBUTIONS FROM REGULATED INVESTMENT COMPANIES	17 NCAC 06B .4101	GENERAL	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06B .4103	ORDINARY DIVIDENDS	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
SUBCHAPTER 6C WITHHOLDING	SECTION .0100 WITHHOLDING INCOME TAXES	17 NCAC 06C .0107	EMPLOYEES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06C .0108	EMPLOYEE EMPLOYER RELATIONSHIP	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06C .0112	SEAMEN	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	Yes If yes, include the citation to the federal law	The Vessel Worker Tax Fairness Act, 46 U.S.C. 11108	No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06C .0117	SUPPLEMENTAL WAGE PAYMENTS	Amended Eff. August 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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		17 NCAC 06C .0119	WAGE AND TAX STATEMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06C .0120	RECIPROCITY OF TAX CREDITS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06C .0123	EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06C .0124	ADDITIONAL WITHHOLDING ALLOWANCES	Amended Eff. May 1, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06C .0126	SUBMISSION OF CERTAIN WITHHOLDING ALLOWANCE CERTIFICATES	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0200 REPORTING AND PAYING TAX WITHHELD	17 NCAC 06C .0201	NEW WITHHOLDING AGENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06C .0203	ANNUAL REPORTS	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06C .0204	AMOUNTS WITHHELD ARE HELD IN TRUST FOR SECRETARY OF REVENUE	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
SUBCHAPTER 6D ESTIMATED TAX	SECTION .0100 FILING ESTIMATED INCOME TAX PAYMENTS	17 NCAC 06D .0102	REQUIREMENTS FOR FILING	Readopted Eff. May 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0200 – INTEREST ON UNDERPAYMENT OF ESTIMATED INCOME TAX	17 NCAC 06D .0201	GENERAL	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06D .0207	UNDERPAYMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06D .0208	OVERPAYMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06D .0209	DETERMINING AN UNDERPAYMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 06D .0210	PERIOD OF UNDERPAYMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt